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COUNTY OF MONTEREY

SINGLE AUDIT REPORT

JUNE 30, 2009

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COUNTY OF MONTEREY

Single Audit Report
For the Year Ended June 30, 2009

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GALLINA_{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Supervisors
County of Monterey
Salinas, California

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Monterey, as of and for the year ended June 30, 2009, which collectively comprise the County's financial statements and have issued our report thereon dated December 18, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Monterey's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Board of Supervisors
County of Monterey

Internal Control Over Financial Reporting (continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Monterey's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County of Monterey in a separate letter dated December 18, 2009.

This report is intended solely for the information of the audit committee, management, the Board of Supervisors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Roseville, California
December 18, 2009



GALLINA^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Supervisors
County of Monterey
Salinas, California

Compliance

We have audited the compliance of the County of Monterey, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The County of Monterey's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Monterey's management. Our responsibility is to express an opinion on the County of Monterey's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Monterey's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Monterey's compliance with those requirements.

In our opinion, the County of Monterey complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 09-SA-1 and 09-SA-2.

Internal Control Over Compliance

The management of the County of Monterey is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of Monterey's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Monterey's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 09-SA-1 and 09-SA-2 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material non-compliance with a type of compliance requirements of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 09-SA-2 to be a material weakness.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, each major fund, and the aggregate remaining fund information of the County of Monterey as of and for the year ended June 30, 2009, and have issued our report thereon dated December 18, 2009. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying

Board of Supervisors
County of Monterey

Schedule of Expenditures of Federal Awards (continued)

Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Supplementary Schedules of the California Emergency Management Agency, the Department of Corrections and Rehabilitation, and the Department of Community Services and Development beginning on page 28 have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

This report is intended solely for the information of the audit committee, management, the Board of Supervisors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Gallina LLP", is written over the printed name of the firm.

Roseville, California
December 18, 2009, as to the portion of this
report regarding the Schedule of
Expenditures of Federal Awards; and
February 23, 2010, as to all other portions of
this report

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Rural Development, Forestry, and Communities	10.672	--	159,322
Passed through State Department of Food and Agriculture:			
Pierce's Disease Control Program	10.025	08-8500-0484-CA	\$ 246,727
Light Brown Apple Moth	10.025	--	173,106
Subtotal Pass Through			419,833
Passed through State Department of Public Health:			
Nutrition Network Local Incentive Award	10.561 *	07-65330	565,882
Regional Nutrition Network	10.561 *	05-1469	595,329
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557 *	02-25688/05-45773	3,286,944
Subtotal Pass Through			4,448,155
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561 *	--	5,105,968
Supplemental Nutrition Assistance Program - Food Stamps	10.551 *	--	35,798,526
Subtotal Pass Through			40,904,494
Passed through State Department of Education:			
School Nutrition Program	10.560	--	274,035
Total U.S. Department of Agriculture			\$ 46,205,839
<u>U.S. Department of Commerce</u>			
Direct Programs:			
Rural Revolving Loan Fund	11.307	--	262,381
EDA Revolving Loan Fund	11.307	--	584,101
ARRA - Special Projects	11.553	--	20,247
Total U.S. Department of Commerce			\$ 866,729
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the State Department of Housing and Community Development:			
HOME Investment Partnerships Program	14.239	HOME PI	3,220

* Major Program

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Housing and Urban Development (continued)</u>			
Passed through the State Department of Housing and Community Development (continued):			
Community Development Block Grant/State's Program	14.228	07FREZ2855	\$ 207,108
Community Development Block Grant/State's Program	14.228	06STBG2587	126,000
Community Development Block Grant/State's Program	14.228	08STBG4835	23,216
Community Development Block Grants Revolving Loan Fund	14.228	--	18,319
Subtotal CFDA 14.228			<u>374,643</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 377,863</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
Payment in Lieu of Taxes	15.226	--	1,073,742
Total U.S. Department of Interior			<u>\$ 1,073,742</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Equitable Sharing Program	16.000	--	317,179
Juvenile Sex Offender Program Grant	16.203	2007-WP-BX-0024	125,095
Office of Juvenile and Delinquency Prevention	16.541	2008-JL-FX-0024	254,889
Drug Court Discretionary Grant Program	16.585	2008-DC-BX-0040	1,848
Edward Byrne Memorial Discretionary Grants Program	16.580	2008-DD-BX-0278	1,166,943
Criminal Alien Assistance Program	16.606	--	497,048
Subtotal Direct Programs			<u>2,363,002</u>
Passed through California Emergency Management Agency:			
Anti-Drug Enforcement Program	16.738	DC08190270	208,802
Victim Witness Assistance Program	16.575	VW08270270	101,251
Special Emphasis Victim Witness Program	16.575	SE08180270	109,689
Subtotal Pass Through			<u>419,742</u>
Passed through State Department of Corrections and Rehabilitation:			
Juvenile Accountability Block Grant	16.523	--	24,303
Total U.S. Department of Justice			<u>\$ 2,807,047</u>

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Labor</u>			
Passed through State Employment Development Department:			
WIA Title I Adult Formula	17.258 *	--	\$ 2,019,410
ARRA - WIA Title I Adult Formula	17.258 *	--	151,798
WIA Title I Youth Formula	17.259 *	--	2,088,573
ARRA - WIA Title I Youth Formula	17.259 *	--	879,215
WIA Title I Dislocated Worker	17.260 *	--	2,015,655
ARRA - WIA Title I Dislocated Worker	17.260 *	--	136,633
Total U.S. Department of Labor			<u>\$ 7,291,284</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205 *	HSAPL-5944(090)	17,777
Highway Planning and Construction	20.205 *	DEM115L-5944(074)	302
Highway Planning and Construction	20.205 *	HRRRL-5944(086)	74,987
Highway Planning and Construction	20.205 *	HRRRL-5944(092)	20,528
Highway Planning and Construction	20.205 *	HRRRL-5944(091)	77,441
Highway Planning and Construction	20.205 *	BRLKO-5944(073)	2,071,788
Highway Planning and Construction	20.205 *	STPLZ-5944(041)	20,624
Highway Planning and Construction	20.205 *	STPLZ-5944(040)	39,699
Highway Planning and Construction	20.205 *	STPLZ-5944(034)	65,430
Highway Planning and Construction	20.205 *	BRLOZB-5944(035)	95,818
Highway Planning and Construction	20.205 *	BRLSZD-5944(046)	40,334
Highway Planning and Construction	20.205 *	BRLS-5944(068)	162,482
Highway Planning and Construction	20.205 *	BRLO-5944(010)	96,968
Highway Planning and Construction	20.205 *	BRLO-5944(011)	441
Highway Planning and Construction	20.205 *	STPLHSR-5944(058)	25,449
Highway Planning and Construction	20.205 *	CML-5944(063)	633
Highway Planning and Construction	20.205 *	STPLER-5944(062)	28,128
Highway Planning and Construction	20.205 *	DEM117L-5944(083)	311,031
Highway Planning and Construction	20.205 *	SRTSLLNI-5944(083)	6,981
Total U.S. Department of Transportation			<u>\$ 3,156,841</u>

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Environmental Protection Agency</u>			
Direct Programs:			
Surveys, Studies, Investigations and Special Purpose Grants	66.606	XP-97994701-0	\$ 227,900
Total U.S. Environmental Protection Agency			\$ 227,900
<u>U.S. Department of Education</u>			
Passed through State Department of Mental Health:			
Mental Health AB 3632 Services - PCA 14468 - Federal IDEA Funds	84.027	H027A040116	1,302,807
Passed through Soledad Unified School District:			
Safe Schools/Healthy Students Grant	84.184	--	294,464
Total U.S. Department of Education			\$ 1,597,271
<u>U.S. Department of Elections Administration Commissions</u>			
Passed through Secretary of State:			
HAVA Section 301 Voting System	90.401	07G30117	27,450
Total U.S. Department of Elections Administration Commissions			\$ 27,450
<u>U.S. Department of Health and Human Services</u>			
Direct Programs:			
VIA Centers for Disease Control and Prevention:			
SALUD! Salinas STEPS to Health	93.283	U58/CCU923328-03	691,051
Passed through State Department of Aging:			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	--	6,287
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	--	28,636
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	--	24,056

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Aging (continued):			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	--	\$ 425,245
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	--	618,278
National Family Caregiver Support	93.052	--	192,581
Nutrition Services Incentive Program	93.053	--	190,807
Multi-Purpose Senior Services Program	93.778 *	--	391,910
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	--	98,378
Subtotal Pass Through			<u>1,976,178</u>
Passed through State Department of Alcohol and Drug Programs:			
Federal Drug Medi-Cal	93.778 *	--	675,016
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	2,564,424
Subtotal Pass Through			<u>3,239,440</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563 *	--	<u>7,239,968</u>
Passed through State Department of Community Services and Development:			
Community Services Block Grant	93.569	08F-4928 CY 2008	312,088
Community Services Block Grant	93.569	08F-4928 CY 2009	201,404
Subtotal Pass Through			<u>513,492</u>
Passed through the State Department of Education:			
Child Care and Development Block Grant	93.575	CLPC-8026	<u>98,138</u>
Passed through State Department of Health Care Services:			
California Children's Service (CCS)	93.994	--	1,815,597
Targeted Case Management/Medi-Cal Administrative Activities	93.778 *	07-65030 & 27-0712	2,192,707
ARRA - Targeted Case Management	93.778 *	--	265,947

* Major Program

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Health Care Services (continued):			
Medical Assistance Program (Medi-Cal Administration)	93.778 *	--	\$ 9,361,400
Child Health Disability Prevention (CHDP)	93.991	--	615,602
Subtotal Pass Through			<u>14,251,253</u>
Passed through State Department of Public Health:			
Ryan White Title II Care Treatment	93.917	07-65066	91,061
AIDS Master Agreement	93.917	07-65066	303,066
Subtotal CFDA 93.917			<u>394,127</u>
Maternal Child & Adolescent Health (MCAH)	93.994	200727	207,709
Immunization Assessment Program	93.268	07-65234	120,791
Public Health Preparedness and Response to Bioterrorism	93.069	EPO 07-27	432,785
Silver Star Gang Prevention and Intervention Grant	93.647	--	252,212
Child Lead Poisoning Prevention Program (CLPPP)	93.197	05-451	117,596
Hospital Preparedness Program	93.889	EPO HPP 07-27	497,744
Subtotal Pass Through			<u>2,022,964</u>
Passed through the State Department of Mental Health:			
Substance Abuse & Mental Health Services Administration (SAMHSA) Monterey County Rural Youth and Family Substance Services Grant	93.243	5H79T116539-01	359,033
Substance Abuse & Mental Health Services Administration (SAMHSA) - LaFamilia Sana/The Healthy Family SOC	93.104	5U79SM056058-05	1,422,764
Federal McKinney Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	80,232
Short-Doyle Medi-Cal	93.778 *	--	15,377,739
Substance Abuse and Mental Health Services Administration (SAMHSA) Block Grant (includes Children's System of Care (CSOC) Grant)	93.958	1U79SM56058-01	1,241,737
Subtotal Pass Through			<u>18,481,505</u>

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families:			
Temporary Assistance for Needy Families - Social Services Administration	93.558 *	--	19,162,304
Temporary Assistance for Needy Families - Social Services Assistance	93.558 *	--	\$ 18,080,795
Subtotal CFDA 93.558			<u>37,243,099</u>
Foster Care – Title IV-E:			
Title IV-E Placement / Foster Care (Probation)	93.658 *	--	3,406,665
Group Home Visits (Probation)	93.658 *	--	264,999
Child Welfare Services - OIP	93.658 *	--	24,884
Foster Care - Title IV-E (Administration)	93.658 *	--	3,942,557
Foster Care - Title IV-E (Assistance)	93.658 *	--	2,471,391
ARRA - Foster Care - Title IV-E (Assistance)	93.658 *	--	190,740
Subtotal CFDA 93.658			<u>10,301,236</u>
Adoption Assistance Program:			
Adoption Assistance Program (Administration)	93.659 *	--	725,108
Adoption Assistance Program (Assistance)	93.659 *	--	3,229,694
ARRA - Adoption Assistance Program (Assistance)	93.659 *	--	250,193
Subtotal CFDA 93.659			<u>4,204,995</u>
Medical Assistance Program - Adult Protective			
Services County Services Block Grant	93.778 *	--	545,288
Medical Assistance Program - Child Welfare Services IV-E	93.778 *	--	1,074,875
Medical Assistance Program - In-Home			
Supportive Services Public Authority - Administrative Costs	93.778 *	--	1,346,472
ARRA - Medical Assistance Program - In-Home			
Supportive Services Public Authority - Administrative Costs	93.778 *	--	1,281,800
Promoting Safe and Stable Families	93.556	--	385,947
Refugee and Entrant Assistance - State			
Administered Programs	93.566	--	25,868
Community-Based Child Abuse Prevention Grants	93.590	--	29,007
Child Welfare Services – State Grants	93.645	--	206,895
Social Services Block Grant	93.667	--	1,156,865

* Major Program

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services (continued):			
Medical Assistance Program - In-Home			
Supportive Services (Administration)	93.667	--	\$ 887,086
Chafee Foster Care Independence Program	93.674	--	144,382
Subtotal			<u>7,084,485</u>
Subtotal Pass Through			<u>58,833,815</u>
Total U.S. Department of Health and Human Services			<u>\$ 107,347,804</u>
<u>U.S. Social Security Administration</u>			
Direct Program:			
Social Security Incentive Program	96.006	--	<u>4,400</u>
Total U.S. Social Security Administration			<u>\$ 4,400</u>
<u>U.S. Department of Homeland Security</u>			
Passed through the State Office of Homeland Security:			
Homeland Security Grant 2008	97.073	053-00000	978,800
Passed through California Emergency Management Agency:			
Emergency Management Performance Grant 2008	97.042	--	<u>97,831</u>
Total U.S. Department of Homeland Security			<u>\$ 1,076,631</u>
Total Expenditures of Federal Awards Excluding Loans			<u><u>\$ 172,060,801</u></u>

COUNTY OF MONTEREY

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>Beginning Federal Loan Balances with a Continuing Compliance Requirement</u>			
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants Revolving Loan Fund	14.228	--	\$ 347,401
Community Development Block Grants/State's Program	14.228	--	569,987
HOME Investment Partnerships Program	14.239	--	<u>9,680,381</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 10,597,769</u>
<u>U.S. Department of Commerce</u>			
Direct Programs:			
Revolving Loan Fund	11.307	--	<u>\$ 1,080,614</u>
Federal Loan Balances with a Continuing Compliance Requirement			<u>\$ 11,678,383</u>
Total Expenditures of Federal Awards Including Loans			<u><u>\$ 183,739,184</u></u>

COUNTY OF MONTEREY

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Monterey. The County's reporting entity is defined in Note 1 to the County's financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is prepared on an accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County of Monterey provided federal awards to subrecipients as follows:

Federal CFDA	Program Title	Amount Provided to Subrecipients
11.307	Rural Revolving Loan Fund	\$ 15,147
11.307	EDA Revolving Loan Fund	64,673
14.228	Community Development Block Grant/Revolving Loan Fund	28,095
14.228	Community Development Block Grant	188,457
16.541	Office of Juvenile and Delinquency Prevention	128,903
16.580	Edward Byrne Memorial Discretionary Grants Program	697,053
16.585	Drug Court Discretionary Grant Program	1,848
17.000	Workforce Investment Act	1,400,000
93.041	Special Programs for the Aging – Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect and Exploitation	6,287

COUNTY OF MONTEREY

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Note 4: Subrecipients (continued)

Federal CFDA	Program Title	Amount Provided to Subrecipients
93.042	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals	\$ 28,636
93.043	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services	24,056
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers	349,186
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services	540,499
93.052	National Family Caregiver Support	172,160
93.053	Nutrition Services Incentive Program	190,807
93.647	Silver Star Gang Prevention and Intervention Grant	116,404
93.779	HCFA and MMA Grants (SHIP Funds)	90,455
93.104	Substance Abuse & Mental Health Services Administration (SAMHSA) – CMHS	220,545
93.150	Federal McKinney Projects for Assistance in Transition from Homeless (PATH) Grant	47,000
93.778	Short-Doyle Medi-Cal (Mental Health)	6,961,411
93.958	Substance Abuse & Mental Health Services Administration (SAMHSA) Block Grant (includes Children's System of Care)	281,406
93.959	Block Grants for Preventive and Treatment of Substance Abuse	1,889,014
97.042	Emergency Management Performance Grant 2008	97,831
97.073	Homeland Security Grant 2008	978,800
	Total	<u>\$ 14,518,673</u>

COUNTY OF MONTEREY

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Note 5: Loans with Continuing Compliance Requirement

Outstanding federally-funded program loans, with a continuing compliance requirement, carried the following balances as of July 1, 2008 and June 30, 2009:

Federal CFDA#	Program Title	Amount Outstanding	
		July 1, 2008	June 30, 2009
11.307	Rural Revolving Loan Fund	\$ 60,643	\$ 279,598
11.307	EDA Revolving Loan Fund	1,019,971	1,280,471
14.228	Community Development Block Grants Revolving Loan Fund	347,401	278,928
14.228	Community Development Block Grants/States Program	569,987	497,366
14.239	HOME Investment Partnerships Program	9,680,381	9,432,366

Note 6: Program Clusters

Federal programs, which must be audited together as a program cluster, include the following:

Federal CFDA	Program Title	Federal Expenditures
<u>Supplemental Nutrition Assistance Program (SNAP) Cluster:</u>		
10.551	Supplemental Nutrition Assistance Program – Food Stamps	\$ 35,798,526
10.561	Nutrition Network Local Incentive Award	565,882
10.561	Regional Nutrition Network	595,329
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>5,105,968</u>
	Total	<u>\$ 42,065,705</u>

WIA Cluster

17.258	WIA Title I Adult Formula	\$ 2,019,410
17.258	ARRA - WIA Title I Adult Formula	151,798
17.259	WIA Title I Youth Formula	2,088,573
17.259	ARRA - WIA Title I Youth Formula	879,215
17.260	WIA Title I Dislocated Workers	2,015,655
17.260	ARRA - WIA Title I Dislocated Workers	<u>136,633</u>
	Total	<u>\$ 7,291,284</u>

COUNTY OF MONTEREY

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Note 6: **Program Clusters** (continued)

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Aging Cluster</u>		
93.041	Special Programs for the Aging – Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect, and Exploitation	\$ 6,287
93.042	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals	28,636
93.043	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services	24,056
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers	425,245
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services	618,278
93.052	National Family Caregiver Support	192,581
93.053	Nutrition Services Incentive Program	<u>190,807</u>
	Total	<u>\$ 1,485,890</u>

Note 7: **Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

COUNTY OF MONTEREY

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

Note 8: **Total Federal Awards Expended by CFDA Number**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards presents totals of all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
93.778	\$ 32,513,154

Note 9: **Title XIX Medi-Cal Waiver Grant (Multi-Purpose Senior Services Program)**

The County expended a total of \$768,451 on the XIX Medi-Cal Waiver Grant (Multi-Purpose Senior Services Program) during the year ended June 30, 2009. Total federal expenditures, as shown on the Schedule of Expenditures of Federal Awards, were \$391,910. Total state expenditures were \$376,541.

Note 10: **Department of Aging Federal/State Share**

Beginning with the fiscal year ended June 30, 2009, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Grant No.</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP0809-32	\$ 6,287	\$ --
93.042	AP0809-32	28,636	--
93.043	AP0809-32	24,056	--
93.044	AP0809-32	425,245	--
93.045	AP0809-32	618,278	37,078
93.052	AP0809-32	192,581	--
93.053	AP0809-32	190,807	--
N/A	AP0809-32	--	340,658
93.779	HI-0809-32	98,378	--
93.778	--	391,910	376,541
N/A	HI-0809-32	--	170,057
Total		<u>\$ 1,976,178</u>	<u>\$ 924,334</u>

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified | No |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

SNAP Cluster

10.551

Supplemental Nutrition Assistance
Program – Food Stamps

10.561

State Administrative Matching Grants
for the Supplemental Nutrition
Assistance Program

10.557

Special Supplemental Nutrition Program
for Women, Infants, and Children

WIA Cluster

17.258

Work Investment Act Adult Program

17.259

Work Investment Act Youth Activities

17.260

Work Investment Act Dislocated Workers

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Section 1 (continued)

Federal Awards (continued)

4. Identification of major programs: (continued)

<u>CFDA Number</u>	<u>Name of Federal Program</u>
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.778	Medical Assistance Program

5. Dollar Threshold used to distinguish between Type A and Type B programs?	\$3,000,000
---	-------------

6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	No
---	----

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

CFDA 10.557	Finding 09-SA-1
CFDA 93.659	Finding 09-SA-2

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
Finding 09-SA-1	<i>Federal Grantor: U.S. Department of Agriculture</i>
	<i>Pass-Through Entity: State Department of Health Care Services</i>
Special	<i>Compliance Requirement: Eligibility – Identity and Residency</i>
Supplemental	<i>Reporting Requirement: Significant Deficiency and Material</i>
Nutrition	<i>Noncompliance in Relation to a</i>
Program for	<i>Compliance Supplement Audit Objective</i>
Women, Infants,	
and Children	
(WIC)	
CFDA 10.557	
Award No. n/a	
Year: 2008/2009	
	<u>Criteria</u>
	Applicants for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) benefits are screened at WIC client sites to determine their WIC eligibility. To be certified eligible, applicants must meet certain eligibility criteria (7 CFR sections 246.7(c), (d), (e), (g), and (1)) of which one is "Identity and Residency." Except in limited circumstances, WIC applicants must be physically present for eligibility screenings and must provide proof of identity. An applicant must also meet the entity's residency requirement. Except in the case of Indian State agencies, the applicant must reside in the jurisdiction of the entity. Except under limited circumstances, WIC applicants must present proof of identity and residency at certification. Documentation of these determinations may consist of descriptions of documents evidencing the applicants' identities and residency, copies of the documents themselves, and/or the applicants' written statements when no other documentation exists.
	<u>Condition</u>
	We tested twenty-nine cases and noted two cases that did not contain acceptable evidence to verify the requirement to provide proof of residency.
	<u>Questioned Costs</u>
	No costs are questioned.
	<u>Perspective</u>
	The exception rate in the sample was $2 / 29 = 6.90\%$.

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
Finding 09-SA-1 (continued)	<u>Effect of Condition</u> Not verifying that applicants reside within the entity's jurisdiction prior to providing them with WIC benefits could lead to individuals receiving WIC benefits when they are not eligible to receive them.
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA 10.557	<u>Recommendation</u> We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions regarding verification of residency and that the Department establish and communicate a policy designed to ensure that proof of residency information is requested, received, and reviewed and that this review is documented in each case. <u>Corrective Action Plan</u> There are a large number of WIC applicants who are unable to provide residency documentation during their initial interview for WIC benefits. This deficiency is due to the applicants legal status or the seasonal nature of their employment. To correct this deficiency we will implement the following procedures: <ul style="list-style-type: none">• At the initial interview the caseworker will place an "N" on the file of applicants with missing documentation.• WIC will mail an envelope to the residency address provided by the applicant.• The applicant will return the postage canceled envelope to the WIC caseworker by either mail or at their next appointment.• A log will be created for all applicants with missing residency documentation.• Staff receiving the missing documents by mail or during the interview will sign the log and remove the "N" from the applicant's file. The contact person for this corrective action plan is the Finance Manager II. The manager can be reached at 831.796.1250.

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
Finding 09-SA-2	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Adoption	<i>Pass Through Entity: State Department of Social Services</i>
Assistance	<i>Compliance Requirement: Eligibility</i>
CFDA 93.659	<i>Reporting Requirement: Material Weakness; Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Award No. n/a	
Year: 2008/2009	

Criteria

Federal Adoption Assistance cannot be paid unless federal eligibility is present. Generally, for federal eligibility, a child must be within specified income categories, be a child with certain "special needs," be unable to be adopted without Adoption Assistance, and have the adoption assistance agreement in place before the adoption decree is entered. Title 22 California Code of Regulations §35331(a) requires that the determination of the child's eligibility for adoption assistance be documented in the case record on the Eligibility Certification – Adoption Assistance Program form (the AAP-4). Previous to the use of the AAP-4, a form FC 9 was used to document a child's eligibility for Adoption Assistance.

Condition

We tested eligibility for twenty-nine Adoption Assistance cases. Included in our sample were only federally-funded Adoption Assistance cases. The AAP-4 was not signed by the authorized official from the State Adoption Agency for one case and not signed by the authorized official from the County Welfare Department for six cases.

Questioned Costs

No costs are questioned. All of these cases were eligible for federal Adoption Assistance. The problem was that their eligibility was not properly documented, as required, on the AAP-4.

Perspective

The exception rate for the sample was $6 / 29 = 20.69\%$.

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
Finding 09-SA-2 (continued)	<u>Effect of the Condition</u>
Adoption Assistance CFDA 93.659	The effect is Federal Adoption Assistance benefits might be paid on behalf of a child when the child is only eligible for state-funded Adoption Assistance.
	<u>Recommendation</u>
	We recommend that the County instruct its eligibility staff to make sure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly-executed AAP-4, we recommend that a supervisor review the case file to make sure that the aid code for the case is correct.
	<u>Corrective Action Plan</u>
	Family and Children's Services: In order to ensure that the AAP request for payment paperwork is appropriately authorized, the Program Manager responsible for the supervision of Adoptions will review all AAP payment documentation. The Program Manager will ensure that the requests are complete, that they have been reviewed, and the appropriate authorization signatures are present prior to submission to the Foster Care Unit.
	The contact person for this portion of the corrective action plan is the Program Manager. The manager can be reached at 831.755.8498.
	Community Benefits: Upon receipt of the AAP payment authorizations the Foster Care Eligibility Worker will review the paperwork for the appropriate authorizing signatures. If signatures are missing, the Foster Care Eligibility Worker will return the forms to the Program Manager responsible for supervising the adoptions unit for completion of the documentation.

COUNTY OF MONTEREY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
Finding 09-SA-2 (continued)	<u>Corrective Action Plan</u> (continued)
Adoption Assistance CFDA 93.659	<p>Community Benefits: (continued)</p> <p>An Action Memorandum outlining the importance of reviewing, completing, and authorizing signatures (Social Worker and Eligibility Worker) on the AAP4 has been issued to Foster Care Eligibility Staff. The Community Benefits Foster Care Analyst will randomly pull AAP cases for review over the next 6 months to ensure that the mandates are met.</p> <p>The contact person for this portion of the corrective action plan is the Program Manager. The manager can be reached at 831.755.4411.</p>

COUNTY OF MONTEREY

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2009

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
Finding 08-SA-1	<u>Recommendation</u>
Child Support Enforcement CFDA 93.563	The Child Support Department currently has procedures in effect to ensure that time frames are met for establishment of paternity and support obligations. We recommend that the Child Support Department review the above exceptions and determine what procedures can be implemented to prevent recurrence of similar events.
Material Weakness	
Original Finding Year: 2007/2008	<u>Status</u>
	Implemented.

**SUPPLEMENTARY SCHEDULES
OF
THE CALIFORNIA EMERGENCY
MANAGEMENT AGENCY
AND
THE DEPARTMENT OF CORRECTIONS
AND REHABILITATION PROGRAMS
GRANT EXPENDITURES**

COUNTY OF MONTEREY

Schedule of the California Emergency Management Agency Grants and the Department of Corrections and Rehabilitation Programs For the Year Ended June 30, 2009

California Emergency Management Agency Grants

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2009. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2008	For the Year Ended June 30, 2009	Cumulative As of June 30, 2009	Federal Share	State Share	County Share
<u>VW08270270 - Victim Witness Assistance Program</u>						
Personal services	\$ --	\$ 247,140	\$ 247,140	\$ 101,251	\$ 145,889	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 247,140</u>	<u>\$ 247,140</u>	<u>\$ 101,251</u>	<u>\$ 145,889</u>	<u>\$ --</u>
<u>SE08180270 - Special Emphasis Victim Witness Program</u>						
Personal services	\$ --	\$ 153,008	\$ 153,008	\$ 109,689	\$ --	\$ 43,319
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 153,008</u>	<u>\$ 153,008</u>	<u>\$ 109,689</u>	<u>\$ --</u>	<u>\$ 43,319</u>
<u>DC08190270 - Anti-Drug Enforcement Program</u>						
Personal services	\$ 252,638	\$ 208,802	\$ 461,440	\$ 208,802	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 252,638</u>	<u>\$ 208,802</u>	<u>\$ 461,440</u>	<u>\$ 208,802</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF MONTEREY

Schedule of the California Emergency Management Agency Grants and the Department of Corrections and Rehabilitation Programs For the Year Ended June 30, 2009

California Department of Corrections and Rehabilitation Grants

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2009. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2008	For the Year Ended June 30, 2009	Cumulative As of June 30, 2009	Federal Share	State Share	County Share
<u>Juvenile Accountability Block Grant</u>						
Personal services	\$ 29,043	\$ 27,003	\$ 56,046	\$ 24,303	\$ --	\$ 2,700
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 29,043</u>	<u>\$ 27,003</u>	<u>\$ 56,046</u>	<u>\$ 24,303</u>	<u>\$ --</u>	<u>\$ 2,700</u>

**SUPPLEMENTARY SCHEDULES
OF THE DEPARTMENT
OF
COMMUNITY SERVICES
AND DEVELOPMENT
GRANT REVENUES AND EXPENDITURES**

COUNTY OF MONTEREY

Supplemental Statement of Revenue and Expenditures CSD Contract No. 08F-4928 (CSBG - \$452,735) For The Period January 1, 2008 through December 31, 2008

	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Totals
<u>Revenue</u>			
Grant Revenue	\$ 235,839	\$ 207,779	\$ 443,618
Interest Income	3,560	1,202	4,762
	<u>\$ 239,399</u>	<u>\$ 208,981</u>	<u>\$ 448,380</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and Wages	\$ 28,782	\$ 49,015	\$ 77,797
Fringe Benefits	12,804	20,019	32,823
Operating Expense and Equipment	2,800	1,157	3,957
Subcontractor Services	49	6,019	6,068
Other Costs	14,120	17,217	31,337
Subtotal Administrative Costs	<u>58,555</u>	<u>93,427</u>	<u>151,982</u>
Program Costs:			
Subcontractor Services	<u>86,802</u>	<u>218,661</u>	<u>305,463</u>
	<u>\$ 145,357</u>	<u>\$ 312,088</u>	<u>\$ 457,445</u>

COUNTY OF MONTEREY

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 08F-4928 (CSBG - \$485,453)
For The Period January 1, 2009 through June 30, 2009

	January 1, 2009 through June 30, 2009	July 1, 2009 through December 31, 2009	Totals
<u>Revenue</u>			
Grant Revenue	\$ 236,999	\$ --	\$ 236,999
Interest Income	-	-	-
Total Revenue	<u>\$ 236,999</u>	<u>\$ --</u>	<u>\$ 236,999</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and Wages	\$ 54,709	\$ --	\$ 54,709
Fringe Benefits	21,453	--	21,453
Operating Expense and Equipment	2,762	--	2,762
Subcontractor Services	625	--	625
Other Costs	21,609	--	21,609
Subtotal Administrative Costs	<u>101,158</u>	<u>--</u>	<u>101,158</u>
Program Costs:			
Subcontractor Services	<u>100,246</u>	<u>--</u>	<u>100,246</u>
Total Expenditures	<u>\$ 201,404</u>	<u>\$ --</u>	<u>\$ 201,404</u>